

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW JERSEY**

ROCKER MANAGEMENT, LLC;
ROCKER PARTNERS, L.P.; ROCKER
OFFSHORE MANAGEMENT
COMPANY, INC.; and COMPASS
HOLDINGS, LTD.,

Plaintiffs,

v.

LERNOUT & HAUSPIE SPEECH
PRODUCTS N.V., FLANDERS
LANGUAGE VALLEY FUND N.V.; JO
LERNOUT; POL HAUSPIE; GASTON
BASTIAENS; CARL DAMMEKENS;
ALLAN FORSEY; ELLEN SPOOREN;
ERWIN VANDENDRIESSCHE; KOEN
BOWERS; GERALD CALABRESE; SG
COWEN SECURITIES CORPORATION;
KPMG BELGIUM; KPMG UK; KPMG
LLC; PAUL BEHETS; CORPORATIONS
A - Z; JOHN DOES 1 - 50,

Defendants.

Civil Action No. 00-5965 (PGS)

ORDER

This matter having been opened to the Court on motion for summary judgment, and the Court having considered the briefs and oral argument, and for the reasons set forth in the Opinion of this Court,

IT IS on this 24th day of September, 2007;

ORDERED:

- (a) the motion for summary judgment is denied; and
- (b) the following issues warrant an interlocutory appeal:

- (1) whether, and if so how, plaintiff can demonstrate reliance under the §10b and Rule 10b-5 framework;
- (2) how to determine the damage period when dealing in the context of a short seller;
- (3) whether a cumulative/netting approach or transaction-based methodology is the proper method to calculate “actual damages” under §10b and Rule 10b-5; and
- (4) the dismissal of KPMG UK and KPMG, LLC.

s/Peter G. Sheridan
PETER G. SHERIDAN, U.S.D.J.

September 24, 2007